

Amendments to the Specification:

Please replace the paragraph beginning at page 2, line 6 with the following amended paragraph:

~~FIG. 12~~ FIG. 14 is a sectional view for explaining a conventional type MOS transistor and shows the structure of an N-channel DMOS transistor as an example. The description of the structure of a P-channel MOS transistor is omitted, however, it is well-known that a P-channel MOS transistor is different only in a conductive type from an N-channel MOS transistor and has the similar structure.

Please replace the paragraph beginning at page 2, line 13 with the following amended paragraph:

As shown in ~~FIG. 12~~ FIG. 14, a reference numeral 51 denotes a semiconductor substrate of one conductive type, for example a P type, 52 denotes an N-type well, a P-type body layer 53 is formed in the N-type well 52, an N-type diffused layer 54 is formed in the P-type body layer 53 and an N-type diffused layer 55 is formed in the N-type well 52. A gate electrode 57 is formed on the surface of the substrate via a gate oxide film 56 and a channel layer 58 is formed in the superficial area of the P-type body layer 53 immediately under the gate electrode 57.